

**DEDUCTION CODES for Form TPT-1, Schedule A: 002 Mining; 004 Utilities; 005 Telecom
006 Transport; 008 Pipeline; 009 Publication; 010 Job Printing; 012 Amusement**

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
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	STATE BUSINESS CODES	CITY BUSINESS CODES
General Deduction Codes applicable in businesses below:		
503 - RESALE – Sales for Resale	4-5-10-11-13-14- 17-29-41-49	4-5-10-17-29-45- 49-62-213-214
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 56)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-62- 111-116-144-213- 214- 244- 485
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 41-49-51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 56, 57)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 49-51	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
002 MINING - Specific Deduction Codes:		
589 - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 38, 45, 3 & 6, 16 & 19)	2 - 15 – 17 - 29	15 – 17 - 29
652 - MINE: ACTUAL FREIGHT COST (p. 38)	2	N/A
658 - MINE: PROCESS COST - SHIPMENT Out Of State (p. 39)	2	N/A
552 – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRA Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
584 – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
543 - USGOV: Sale to MMAR for GOVT Contract (p. 38, 11)	2 - 17	17

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004 UTILITIES - Specific Deduction Codes:

	STATE BUSINESS CODES	CITY BUSINESS CODES
587 - ALT FUEL to USED OIL FUEL BURNER (p. 27, 6, 19)	4 – 17 - 29	4 – 17 - 29
617 - ELECTRICITY SENT OUT-OF-STATE (p. 27, 24)	4 - 29	N/A
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 – 111 - 144 - 214 - 244
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 27, 4, 18)	4 – 17 – 29	4 – 17 – 29
757 - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 27, 6, 20)	4 – 17 - 29	4 – 17 - 29
621 - UTIL: DEVELOPMENT FEES (p. 27, 24)	4 – 29	4
710 - UTIL: ELECTRICITY or NATURAL GAS to MANUFACTURER or SMELTER (p. 28, 25)	4 – 29 - 129	N/A

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004 UTILITIES - Specific Deduction Codes (continued):

[illegible]

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005 TELECOMMUNICATIONS - Specific Deduction Codes:

	STATE BUSINESS CODES	CITY BUSINESS CODES
596 - APPLICATION SERVICES to TEST Students (p. 29, 37, 6, 20)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION: <ul style="list-style-type: none"> STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES. CITY BUS CODES 4 and 5 can be used by ALL CITIES. All Other CITY BUS CODES can ONLY be used in PARKER (PK). 	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
758 – OTHER TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 – 17 - 29
627 - TELEC: CARRIER ACCESS CHARGES (p. 29)	5	5
641 - TELEC: COMMON LINE CHARGES (p. 29)	5	N/A
633 - TELEC: DB SATELLITE TV SERVICES (p. 30)	5	N/A
517 - TELEC: INTERNET ACCESS fees (p. 29 & 30)	5	5
643 - TELEC: INTERSTATE TELEC SVCS (p. 30)	5	5
649 - TELEC: SVCS PREPAID CARD or AUTH (p. 30)	5	5
619 - TELEC: SVCS SAT TV / DATA TRAN (p. 29)	5	N/A
759 - UTILITY POLES – Rentals of Space for Utility- Telecom-Cable Attachments (p. 27, 29, 35, 37)	4 – 5 – 13 - 14	4 – 5 – 213 - 214
CITY SPECIFIC DEDUCTION CODE: 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES <u>CITIES</u> CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485
CITY SPECIFIC DEDUCTION CODE: 740 - EXEMPT TEL SVCS BY CABLE TV SYSTEM <u>CITIES:</u> BS.BB.CF.CW.EL.HY.KN.KM.LH.MM. OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.WM.	N/A	5
CITY SPECIFIC DEDUCTION CODE: 721 - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES <u>CITIES:</u> BH.CE.CG.CD.CL.DC.EL.GI.GY.HC.KN. KM.LH.LP.MH.MA.MM.SL.SR.SN.TC.TN.WC.	N/A	5

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006 TRANSPORTING - Specific Deduction Codes:

	STATE BUSINESS CODES	CITY BUSINESS CODES
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 26, 41, 36)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
615 – TRANSPORT of PERSONS by AIR if preempted by FEDERAL LAW (p. 25)	6	N/A
612 – TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 26, 41)	6 – 12	6 - 12
702 - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 26, 41)	6 – 12	6
715 - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES – FEES PAID TO MVD (p. 25)	6	SEE CITY SPECIFIC CODE 722 BELOW
616 - TRANSPO: RAILROAD <i>INTERSTATE</i> (p. 26)	6	6
620 - TRANSPO: RAILROAD RESALE (p. 26)	6	N/A
625 - TRANSPO: RAILROAD TRANSPORT of FERTILIZER (p. 26)	6	N/A
CITY SPECIFIC DEDUCTION CODE: 722 - EXEMPT MOTOR VEHICLE TRANSPORT FOR HIRE CITIES: CW.SA.SR.TC.TN.WS.	N/A	6

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	STATE BUSINESS CODES	CITY BUSINESS CODES
008 PIPELINE - Specific Deduction Codes:		
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 – 29	N/A
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
009 PUBLICATION - Specific Deduction Codes:		
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 31, 3, 17)	9 – 17 – 29	17 - 29
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION: <ul style="list-style-type: none"> STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES. CITY BUS CODES 4 and 5 can be used by ALL CITIES. All Other CITY BUS CODES can ONLY be used in PARKER (PK). 	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
628 - PUB: ADVERTISING INCOME (p. 31)	9	N/A
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 31, 31, 37, 3, 16)	9 – 10 – 14 – 17 – 29	9 – 10 – 17 – 29 – 214
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
CITY SPECIFIC DEDUCTION CODE: 726 EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM.OR.PV.PK.PS. SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485

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010 JOB PRINTING - Specific Deduction Codes:

	STATE BUSINESS CODES	CITY BUSINESS CODES
760 - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
770 - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
777 – Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 – 44 111 - 144 - 214- 244
630 - JOB PR: to LIC BUS - FREE MAG NEWS (p. 31)	10	N/A
561 - JOB PR: Cost of POSTAGE FREIGHT (p. 32)	10	10
637 - JOB PR: Delivered OUT-OF-STATE (p. 31)	10	N/A
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	SEE RELATED CITY CODE 671 BELOW
671- CITY: SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 31, 31, 37, 3, 16)	9 – 10 – 14 – 17 – 29	9 – 10 – 17 – 29 – 214
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
504 - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 - 116

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010 JOB PRINTING - Specific Deduction Codes (continued):

	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 726 EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM.OR.P V.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485
CITY SPECIFIC DEDUCTION CODE: 713 – EXEMPT JOB PRINTING for LICENSED PUBLISHERS <u>CITIES:</u> BE.CG.CD.DC.GB.GL.GY.HC.LH.MH.MA.OR. PS.PM.QZ.SN.SY.TN.YT.	N/A	10

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012 AMUSEMENT - Specific Deduction Codes:

	STATE BUSINESS CODES	CITY BUSINESS CODES
657 - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 39)	12	N/A
527 - AMUSE: Monthly MEMBERSHIP Fees (p. 40)	12	N/A
661 - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 41)	12	12
785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 39, 36)	12 - 14	12 – 214
670 - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 41)	12	12
666 - AMUSE: TRANS LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 41)	12	N/A
640 - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 26, 41, 36)	6 – 12 - 25	6 – 12 – 44 – 144 - 244
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
764 - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 40, 6, 20)	12 – 17 – 29	12 – 17 - 29
762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 43, 40, 4, 17)	11 – 12 – 17 - 29	11 – 12 – 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO: Farm & Ranch Animals – Event & Sales (p. 43, 40, 4, 17)	11 – 12 – 17 - 29	11 – 12 – 17 – 29 - 111
612 – TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 26, 41)	6 – 12	6 - 12
702 - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 26, 41)	6 – 12	6
CITY SPECIFIC DEDUCTION CODE: 731 – EXEMPT GOLF COURSE GREENS FEES CITIES: BB.DC.PA.SN.TN.WC.	N/A	12

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CITY SPECIFIC DEDUCTION CODE: 730 EXEMPT HEALTH DANCE SPORT FEES CITIES: BS.BB.CA.CG.CD.CF.DH.DC.EL.FL.FH.FD.GL. GY.GU.JO.KN.KM.LH.LP.MH.MA.MM.OR. PG.PK.PA.PS.PM.PL.SA.SU.SL.SR.SO.ST.SY. SI.TL.TC.TN.TS.WT.WB.WL.WM.YT.YM.	N/A	12

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LEGEND of ABBREVIATIONS:

AMUSE: AMUSEMENT
COMM LS: COMMERCIAL LEASE
DED or DEDUCT: DEDUCTION
FET: FEDERAL EXCISE TAX
JOB PR: JOB PRINTING CLASSIFICATION
M & E: MACHINERY and EQUIPMENT
MCTC: MODEL CITY TAX CODE
MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING
MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER
MV: MOTOR VEHICLE
ORG: ORGANIZATION
PC: PRIME CONTRACTING
PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)
PROP: PROPERTY
RET: RETAIL
RX: PRESCRIBED
SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM
SVC: SERVICE
TPP: TANGIBLE PERSONAL PROPERTY
TELEC: TELECOMMUNICATIONS (CLASSIFICATION)
TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)
TRANSP: TRANSPORTING (CLASSIFICATION)
TX: TAX
UTIL: UTILITIES or UTILITIES CLASSIFICATION
USGOV: UNITED STATES GOVERNMENT

BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:

CODE BUSINESS CATEGORY

004	UTILITIES	015	CONTRACTING - PRIME
005	COMMUNICATIONS	017	RETAIL
006	TRANSPORTING	019	SEVERANCE - METALLIFEROUS MINING
009	PUBLICATION	029	USE TAX
010	JOB PRINTING	049	JET FUEL TAX
011	RESTAURANTS AND BARS	051	JET FUEL USE TAX
012	AMUSEMENT	315	MRRA AMOUNT

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STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
002	MINING-NONMETAL
007	PRIVATE (RAIL) CAR
008	PIPELINE
013	COMMERCIAL LEASE
014	PERSONAL PROPERTY RENTAL
025	TRANSIENT LODGING
026	USE TAX-UTILITIES
041	MUNICIPAL WATER
053	RENTAL CAR SURCHARGE (MAR)
055	RENTAL CAR SURCHARGE (PMA)
129	USE TAX DIRECT PAYMENTS
153	RENTAL CAR SURCHARGE-STADIUM (MAR)
912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES

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